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July 26, 2018

VIA ECF

Honorable Cheryl L. Pollak
United States Magistrate Judge
United States District Court, Eastern District of New York
225 Cadman Plaza East
Brooklyn, New York 11201

Re: *Freeman, et al. v. HSBC Holdings plc, et al.*, 14-cv-6601 (DLI)(CLP)

Dear Judge Pollak:

Plaintiffs write to alert the Court to a recently issued decision, *Kaplan v. Cent. Bank of the Islamic Republic of Iran*, No. 16-7122, --- F.3d ----, 2018 WL 3490072 (D.C. Cir. July 20, 2018), another Anti-Terrorism Act case in which Bank Saderat PLC (“BSPLC”) is a defendant. In *Kaplan*, the U.S. Court of Appeals for the D.C. Circuit “conclud[ed] that the act-of-war exception presents a merits issue, not a jurisdictional one,” *id.* at *7, rejecting the identical argument BSPLC has made in this case. *See* Bank Saderat PLC’s Mem. in Supp. Mot. to Dismiss, Sept. 14, 2016, ECF 116-1, at 3 (“Act of War Limitation Is Jurisdictional.”).

Respectfully submitted,

/s/ Gary M. Osen

cc: Chief Judge Dora L. Irizarry
All Counsel